

State of Nebraska

General Fund Biennial Budget 2011 Post Session Summary

May 31, 2011

Highlights

BALANCED BUDGET ACHIEVED FOR THE UPCOMING BIENNIUM

The enacted budget results in a \$215.4 million unobligated ending balance at the end of the FY12/FY13 Biennial Budget which is \$3.2 million above the minimum 3% reserve. At the start of the 2011 legislative session a projected financial status showed a budget that was \$986 million below the required minimum reserve. This \$986 million shortfall was based on the October 2010 revenue forecasts, agency budget request information, and funding for TEEOSA school aid and defined benefit retirement plans under the statutes as they existed at that time. At that time, it was the best estimate of the costs of maintaining existing programs and services reflecting existing statute and policies.

ACTIONS TO BALANCE THE BUDGET	Current Yr FY11	Biennial Budget FY12	FY13	3 Yr Total
Variance: Tax Rate Review Committee (Nov 2010)				(986.5)
Variance: Committee Preliminary Budget (Feb 2011)				3.1
Difference				989.6
<u>Revenue Actions:</u>				
Revised Revenue Forecasts (net) - Feb 2011	(9.5)	24.0	30.0	44.5
Revised Revenue Forecasts - April 2011	82.5	91.0	60.0	233.5
Cash Fund lapses	0.0	34.6	33.4	67.9
Cash Reserve Fund transfers	0.0	(45.5)	68.0	22.5
Lapse reappropriations	36.3	0.0	0.0	36.3
Revenue Bills enacted - 2011	0.0	2.7	4.8	7.5
General Fund transfers-out (Other items)	0.0	1.7	5.5	7.2
General Fund transfers-out (Innovation Campus)	0.0	(25.0)	0.0	(25.0)
Reserve Change	0.0	0.0	(11.3)	(11.3)
Subtotal - Revenue	109.3	83.4	190.4	383.1
<u>Spending Actions:</u>				
TEEOSA aid, LB235 vs current law	0.0	165.2	198.9	364.1
Negate need for additional funds, retirement plans	0.0	24.6	56.4	81.0
Employee health insurance, fund no increased costs	0.0	13.9	29.1	43.0
Depreciation assessments, repealed	0.0	6.1	6.3	12.4
Homestead Exemption (revised est)	0.0	4.0	8.8	12.8
High Ability Learner, Early Childhood, Ed Innovation	0.0	5.5	6.1	11.6
Operations reductions	0.0	32.7	35.0	67.7
HHS Provider rates, 0% and 2.5% cut	0.0	14.7	14.7	29.3
Eliminate Aid to Cities, Counties, NRD's, ESU's	0.0	22.1	22.1	44.1
Medicaid (program cuts)	0.0	4.0	4.1	8.1
Public Assistance (program cuts)	0.0	1.9	1.9	3.9
Federal match rate change (FMAP), federal FY2012	0.0	(26.3)	(35.4)	(61.7)
Spending Bills enacted - 2011	0.0	(6.6)	(6.5)	(13.1)
Water Litigation Funding	0.0	(2.0)	0.0	(2.0)
Deficits and State Claims	(2.1)	0.0	0.0	(2.1)
All Other appropriations (net)	0.0	.8	6.5	7.3
Subtotal - Appropriations	(2.1)	260.8	348.1	606.8
Total	107.1	344.1	538.3	989.6
Negative amounts indicate lower spending (or increased revenues) and an improvement to the variance from the minimum reserve.				

From this point, a balanced budget was achieved with a combination of higher revenue forecasts (\$278 million), cash fund transfers (\$68 million), Cash Reserve Fund transfers (\$22 million), lapse of prior year carryover appropriations (\$36 million), lower than projected increases in the budget including TEEOSA school aid (\$513 million), and outright cuts in operations and state aid programs (\$153 million). Subsequent to these savings were two items that utilized additional funds, a decline in the federal FY2012 Medicaid match rate costing \$62 million over the two years and a one-time \$25 million allocation of funds for the University Innovation Campus.(shown under General Fund transfers out).

Cuts in agency operations are specific items, there

was no generally applied across the board cut. The level of cuts which ranged from under .5% to roughly 10% by agency, resulted in an overall cut of approximately 2.7% of current General Fund

appropriations for operations excluding constitutional officers salaries. These reductions are in addition to the across the board cut of 7% applied to the FY2010-11 budget.

RECURRENCE OF BUDGET SHORTFALL IN FOLLOWING BIENNIUM

The projected financial status for the following biennium projects a recurrence of a budget shortfall amounting to \$245 million. Spending growth in FY14 of 7.1% is above “normal” and is driven by the replacement of some one-time items used to help balance the FY12 and FY13 biennial budget. Revenue growth using the five year historical average methodology averages 4.4% and is below the 4.9% historical average. In addition, a significant contributor to the projected shortfall is the reallocation of a ¼% sales tax rate (roughly \$71 million per year) to the Dept of Roads, cities, and counties under LB84 enacted in the 2011 Session..

REVENUE FORECASTS

The budget and financial status are based on the Nebraska Economic Forecast Advisory Board (NEFAB) April revenue forecasts. Cumulatively, these forecasts were \$278 million higher than the October 2010 forecasts which were used in the calculation of the pre-session \$986 million shortfall projection. Revenue growth implied by these forecasts for the FY12/FY13 biennium average 3.9% (4.3% in FY11-12 and 3.5% in FY12-13). However, including the 7.9% growth inherent in the FY10-11 forecast yields an average growth of about 5.2% over the three years that affect the financial status for the biennial budget. This reflects modest growth considering the 29 year average is 4.9% but not the more robust growth coming on the heels of the negative growth in both FY2008-09 (- 4.4%) and FY2009-10 (-4.8%).

Preliminary estimates for the FY14/FY15 biennium average 4.4% growth using a capped historical average methodology. At this time, there are no official NEFAB forecasts for FY14 and FY15.

BUDGET GROWTH

The General Fund budget as enacted is the accumulation of many different individual items, some increasing the budget many others reducing the budget. The net impact of these transactions results in an overall General Fund budget increase of 1.9% in FY2011-12, and a 3.5% increase in FY2012-13 with a two year average of 2.7% per year.

The FY11-12 increase is largely the result of replacing the one-time use of American Recovery and Reinvestment Act of 2009 (ARRA) federal funds used in FY10-11. This includes \$89.3 million for the Medicaid federal match rate, \$3.2 million child care funds, and \$17 million general stabilization funds used in the Dept of Correctional

Services. Excluding these items, the budget would have shown a 1.3% **reduction** in FY11-12 and a two year average growth of 0.9%.

The FY2011-12 General Fund budget as enacted is still \$13 million below the budget three years ago in FY2008-09.

General Fund % Change	FY2011-12	FY2012-13	2 Yr Avg
Agency Operations	(2.4)%	1.3%	0.6%
State Aid to Individuals	11.7%	3.8%	7.7%
State Aid to Local Govt	(1.4)%	5.6%	2.0%
Capital Construction	1.6%	4.1%	2.9%
			+
Annual % Change	1.9%	3.5%	2.7%
Without replacing ARRA	(1.3)%	3.5%	1.1%

CASH RESERVE FUND

To balance the FY12/FY13 biennial budget, the Legislature used only \$22 million from the Cash Reserve Fund leaving an unobligated projected balance of \$299 million.

When the Appropriations Committee advanced their budget to the floor, a total of \$256 million was proposed to be used; leaving an estimated balance of \$66 million. Shortly thereafter the Nebraska Economic Forecast Advisory Board (NEFAB) increased the revenue forecasts by \$234 million over the three years. At that time, the Legislature then reduced the proposed Cash Reserve Fund transfers by the same amount with the net effect of having all the increased forecast amounts retained in the Cash Reserve Fund.

TEEOSA SCHOOL AID

The budget includes funding for state aid to schools (TEEOSA) based on the provisions of LB 235 as enacted during the 2011 Session. The overall net change in TEEOSA aid is a decrease of \$128.4 million (-13.5%) in FY2011-12 followed by a \$57.5 million (7.0%) increase in FY12-13. The General Fund amounts (excluding the amount financed by allocated Insurance Premium Tax monies) reflect a \$7.9 million (1.0%) increase in FY11-12 followed by a \$59.9 million (7.5%) increase in FY12-13. In FY2011-12, the reason there is a large cut in overall aid but an actual increase in General Funds for TEEOSA is the expiration of the \$140.3 million of Education Stabilization funds available through the American Recovery and Reinvestment Act of 2009 (ARRA) used to help finance the FY2010-11 TEEOSA certified aid level.

Over the two years of the biennium, TEEOSA school aid under the provisions of LB235 is projected to be \$410 million less than what was projected under the law prior to LB235.

STATE AID TO CITIES, COUNTIES, AND NATURAL RESOURCE DISTRICTS

The budget as enacted eliminates all General Fund aid to cities, counties, and NRD's as provided for in LB 383 enacted early in the session. That bill eliminated the aid to cities (\$10,964,566) and aid to NRD's (\$1,436,069) programs under the State Treasurer and the new aid to counties program under the Dept of Revenue that was to go into effect in FY2011-12 pursuant to LB 218 enacted in the 2009 legislative session. This new program would have replaced three previous county aid programs, aid to counties (State Treasurer), county property tax relief program (Dept of Revenue) and county jail reimbursement (Dept of Correctional Services) (combined \$9,659,932).

The Municipal Equalization Fund (MEF) remains intact. This program financed by reallocation of the city sales tax collection fee and Insurance Premium tax allocation is considered a distributive fund and is not a General Fund appropriation.

HEALTH AND HUMAN SERVICES PROVIDER RATES

The Governor's recommendation had included a 5% cut in the various Health and Human Services (HHS) providers. This included behavioral health, care management, aging, Childrens Health Insurance (SCHIP) and Medicaid. This cut did not apply to those services associated with a primary care code. This cut allowed for a \$32.7 million annual General Fund savings. The Appropriations

Committee had included a 4% cut in their preliminary budget sent to hearing in February.

As proposed by the Appropriations Committee and subsequently enacted, there were no cut in rates for behavioral health, care management, or aging aid and a 2.5% cut in SCHIP and Medicaid (again excluding primary care) with an annual General Fund savings of \$14.7 million.

DEFINED BENEFIT RETIREMENT PLANS

Each fall, actuaries provide an assessment as to the status of the defined benefit plans to which the state provides funding. These are K-12 school employees, judges and the State Patrol. Other state employees have a defined contribution plan or a cash balance plan (which is in essence a defined investment rate of return plan). The fall 2010 report showed positive investment returns for the prior plan year, almost 14%. However, notwithstanding this high return there was an actuarial shortfall of \$21.6 million payable in FY2011-12. Another actuarial study that extended the outlook another five years revealed that this shortfall grows to \$52 million in FY12-13. The FY12 and FY13 projected actuarial shortfall was subsequently negated by the enactment of LB 382 which increased employee/employer contributions. In the following biennium however additional state funds amounting to \$52 million would likely be needed even with these higher contributions continued.

NEBRASKA INNOVATION CAMPUS

The budget as enacted for FY2011-12 includes a \$25 million transfer from the General Fund to the Nebraska Capital Construction Fund (NCCF) to finance two projects at the Nebraska Innovation Campus; renovation of the 4-H Building (\$10 million) and the new Food, Fuel and Water Research Building (\$15 million). The actual appropriation is then made from the NCCF over a two year period.,

ECONOMIC DEVELOPMENT LEGISLATION

The Governor proposed and the Legislature enacted several economic development bills which collectively are referred to as the Talent and Innovation Initiative. These bills were based on 2010 recommendations made in a comprehensive review of Nebraska's economic climate commonly referred to as the Battelle Study

LB 386 - Nebraska Internship Program is a partnership with Nebraska businesses to create new internship opportunities for college and university students. Funded with \$1.5 million a year from existing job training funds, and matched by eligible companies, the program will create opportunities for 500 to 750 juniors and seniors studying at four-year institutions or students in their second year at a Nebraska community college to gain job experience.

LB 387 - Business Innovation Act provides competitive grants for research at Nebraska institutions, new product development and testing, and help expand small business and entrepreneur outreach efforts. It will expand grant opportunities within targeted industries to help businesses providing matching funds with prototype development, commercialization and applied research in the state and provide assistance for microenterprise projects. A total of \$7 million of General Funds are provided for grants, \$5,454,078 of new funds and \$1,545,922 from reallocation of existing grant funds..

LB 388 - Site & Building Development Fund is intended to help increase industrial and commercial

sites available and ready for business development. Communities will provide matching funds toward projects that can involve demolition, new construction and rehabilitation. State funding will be focused on land and infrastructure costs with 40 percent of funding available to non-metro areas. Funding for the program would come from transfers from the Affordable Housing Trust Fund and an allocation from the existing documentary stamp tax.

LB 389 - Angel Investment Tax Credit encourages investment in high-tech and other startup enterprises in Nebraska by providing refundable state income tax credits to qualified investors investing in qualified early-stage companies. Capped at \$3 million annually, the program requires a minimum investment of \$25,000 for individuals and \$50,000 for investment funds. Eligible small businesses must have fewer than 25 employees, with the majority based in the state. The program is financed by lowering the cap for the Nebraska Advantage Rural Development Act from \$4,000,000 to \$1,000,000 beginning with applications filed in calendar year 2012.

Also based on recommendations from the Legislature's Innovation and Entrepreneurship Task Force LB 345 - Small Business Innovation Act was enacted. This bill creates a statewide pilot program is to provide technical assistance (information tools, state and national demographic trends, competitive intelligence, marketing lists, strategy analysis, capital and labor referrals etc.), to 40 Nebraska-based growth businesses. The bill is financed by lowering the total amount of tax credits granted under the Community Development Assistance Act by \$200,000 in FY12 and FY13.

ROADS FUNDING

The recommendation for the Department of Roads continues the current 26.4¢ fuel tax into the next biennium with no change by setting the Highway Cash Fund appropriation at \$390 million in FY12 and \$375 million in FY13. This appropriation level is based on revenue projections received from the Department of Roads on April 5th and reflects a significant carryover balance from the current year into FY12. Compared to the current \$370 million appropriation, the recommended Highway Cash Fund appropriation increases state funding provided to the Department by \$20 million in FY12 and \$5 million FY13.

Furthermore, the Legislature enacted LB 84 which adopts the Build Nebraska Act. Effective July 1, 2013 until July 1, 2033, the proceeds from an existing ¼% sales and use tax rate will be reallocated from the General Fund to the State Highway Capital Improvement Fund (85% of proceeds) and to the Highway Allocation Fund (15% of proceeds). The State Highway Capital Improvement Fund will be administered by the Department of Roads and is to be used as follows: a) at least 25% of the money is to be used for construction of the expressway system and federally designated high priority corridors. and b) the balance of money credited to the fund shall be used for surface transportation projects of the highest priority as determined by the Dept. of Roads. The Highway Allocation Fund is distributed to cities and counties. Estimates from the Department of Revenue indicate that revenue from the ¼% sales tax will equal \$69.3 million in FY13-14 (11 months) and \$71.8 million in FY14-15. Under the provisions of the bill the State Highway Capital Improvement Fund will receive \$58.9 million in FY13-14 and \$61.0 million in FY14-15; and the Highway Allocation Fund (cities and counties) will receive \$10.4 million in FY13-14 and \$10.8 million in FY14-15.

General Fund Financial Status

FINANCIAL STATUS	Current Yr	Biennial Budget		Est for Following Biennium	
	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15
1 Beginning Balance					
2 Beginning Cash Balance	\$296,986,417	\$210,273,579	\$137,883,137	\$215,372,608	\$83,724,422
3 Cash Reserve Fund transfer-automatic	0	(82,500,000)	0	0	0
4 Carryover obligations from FY10 & FY11	(207,763,520)	0	0	0	0
5 Lapse FY10/FY11 reappropriated funds	30,376,862	0	0	0	0
6 Allocation for potential deficits	0	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
7 Unobligated Beginning Balance	119,599,759	122,773,579	132,883,137	210,372,608	78,724,422
8 Estimated Receipts					
9 Net Receipts (April 2011NEFAB+Hist Avg)	3,437,000,000	3,550,000,000	3,680,000,000	3,903,000,000	4,087,000,000
10 Gen Fund transfers-out	(120,725,000)	(144,000,000)	(112,700,000)	(118,200,000)	(118,200,000)
11 Gen Fund transfers-in	in receipts	37,972,500	33,375,000	0	0
12 Cash Reserve Fund transfers - legislative	154,000,000	37,000,000	68,000,000	0	0
13 Bills Enacted Into Law	0	2,526,292	4,645,650	(64,872,350)	(67,648,350)
15 General Fund Net Receipts	3,470,275,000	3,483,498,792	3,673,320,650	3,719,927,650	3,901,151,650
16 Appropriations					
17 LB 374 Mainline Budget Bill	3,405,101,292	3,426,768,173	3,545,911,517	3,803,033,407	3,953,828,466
18 LB 375 Legislator Salaries	0	632,982	632,982	632,982	632,982
19 LB 376 Constitutional Officers Salaries	0	23,225,670	23,275,924	23,275,924	23,275,924
20 LB 377 Capital Construction	0	14,027,233	14,602,233	13,425,000	12,925,000
21 LB 373 Deficits	(27,202,366)	0	0	0	0
22 LB 585 State Claims	1,702,254	0	0	0	0
23 General File amendments	0	45,889	62,506	62,506	62,506
24 Select File amendments	0	(2,780,574)	0	0	0
25 Vetoes-Mainline bills	0	0	0	0	0
26 Veto overrides-Mainline bills	0	0	0	0	0
27 Bills Enacted Into Law	0	6,469,861	6,346,017	6,146,017	6,146,017
29 General Fund Appropriations	3,379,601,180	3,468,389,234	3,590,831,179	3,846,575,836	3,996,870,895
30 Ending Balance					
31 \$ Ending balance (Financial Status as Shown)	210,273,579	137,883,137	215,372,608	83,724,422	(16,994,823)
32 \$ Ending balance (at Minimum Reserve)	--	--	212,172,612	--	228,246,172
33 Difference = Variance from Minimum Reserve	--	--	3,199,996	--	(245,240,995)
34 Biennial Reserve (%)	--	--	3.0%	--	-0.2%
35 Annual Spending Growth (w/o deficits)	2.4%	1.9%	3.5%	7.1%	3.9%
36 Two Year Average Growth	-1.1%	--	2.7%	--	5.5%
37 Est. Revenue Growth (rate/base adjusted)	7.9%	4.3%	3.5%	4.4%	4.4%
38 Two Year Average	1.6%	--	3.9%	--	4.4%

CASH RESERVE FUND	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15
Beginning Balance	467,201,626	313,201,626	358,701,626	299,252,626	299,252,626
Transfer amounts above forecasts (line 3)	0	82,500,000	0	0	0
To/from Gen Fund per current law	(154,000,000)	0	0	0	0
To/From Water Contingency Cash Fund (2008)	0	0	8,551,000	0	0
2011 To General Fund	0	(37,000,000)	(68,000,000)	0	0
Projected Ending Balance	313,201,626	358,701,626	299,252,626	299,252,626	299,252,626

General Fund Budget Summary

	w/o Deficits FY2010-11	Total Per 2011 Session FY2011-12 FY2012-13		Change over Prior Yr		Change over Prior Yr		2 Yr Avg % Change	% of Total FY11-12
				FY11-12 (w/o deficits)		FY12-13 (w/o deficits)			
				\$	%	\$	%		
<u>Agency Operations</u>									
University/Colleges	540,090,076	536,124,386	543,222,833	(3,965,690)	-0.7%	7,098,447	1.3%	0.3%	15.5%
Health & Human Services System	252,915,827	219,347,008	225,177,598	(33,568,819)	-13.3%	5,830,590	2.7%	-5.6%	6.3%
Correctional Services	142,575,132	156,102,931	157,059,844	13,527,799	9.5%	956,913	0.6%	5.0%	4.5%
Courts	70,264,041	74,874,064	75,654,066	4,610,023	6.6%	780,002	1.0%	3.8%	2.2%
State Patrol	55,891,491	53,690,860	54,253,448	(2,200,631)	-3.9%	562,588	1.0%	-1.5%	1.5%
Revenue	27,071,402	25,792,617	25,447,374	(1,278,785)	-4.7%	(345,243)	-1.3%	-3.0%	0.7%
Retirement Board	27,420,010	28,344,698	29,629,917	924,688	3.4%	1,285,219	4.5%	4.0%	0.8%
Other 39 Agencies	137,435,605	128,857,402	128,544,627	(8,578,203)	-6.2%	(312,775)	-0.2%	-3.3%	3.7%
Total-GF Operations	1,253,663,584	1,223,133,966	1,238,989,707	(30,529,618)	-2.4%	15,855,741	1.3%	-0.6%	35.3%
<u>State Aid to Individuals/Others</u>									
Medicaid	489,426,763	599,909,134	630,241,604	110,482,371	22.6%	30,332,470	5.1%	13.5%	17.3%
Public Assistance	248,124,986	239,522,936	243,518,332	(8,602,050)	-3.5%	3,995,396	1.7%	-0.9%	6.9%
Developmental disabilities aid	90,573,431	94,652,981	96,804,432	4,079,550	4.5%	2,151,451	2.3%	3.4%	2.7%
Behavioral Health aid	74,721,481	74,810,767	74,952,023	89,286	0.1%	141,256	0.2%	0.2%	2.2%
Childrens Health Insurance (CHIP)	11,634,438	9,932,192	13,036,419	(1,702,246)	-14.6%	3,104,227	31.3%	5.9%	0.3%
Aging Programs	7,999,438	7,999,438	7,999,438	0	0.0%	0	0.0%	0.0%	0.2%
Higher Ed Student Aid programs	6,863,406	6,918,156	6,918,156	54,750	0.8%	0	0.0%	0.4%	0.2%
Public Health Aid	4,807,372	4,790,612	4,790,612	(16,760)	-0.3%	0	0.0%	-0.2%	0.1%
Community health centers	3,867,394	3,767,394	3,767,394	(100,000)	-2.6%	0	0.0%	-1.3%	0.1%
Business Innovation Act (LB387)	0	7,000,000	7,000,000	7,000,000	100.0%	0	0.0%	na	0.2%
All Other Aid to Individuals/Other	8,580,257	7,980,123	7,980,123	(600,134)	-7.0%	0	0.0%	-3.6%	0.2%
Total-GF Aid to Individuals/Other	946,598,966	1,057,283,733	1,097,008,533	110,684,767	11.7%	39,724,800	3.8%	7.7%	30.5%
<u>State Aid to Local Govts</u>									
State Aid to Schools (TEEOSA)	796,734,560	804,689,087	864,654,919	7,954,527	1.0%	59,965,832	7.5%	4.2%	23.2%
Special Education	184,893,842	184,893,842	184,893,842	0	0.0%	0	0.0%	0.0%	5.3%
Aid to Community Colleges	86,758,025	86,758,025	87,870,147	0	0.0%	1,112,122	1.3%	0.6%	2.5%
Homestead Exemption	65,000,000	72,300,000	77,700,000	7,300,000	11.2%	5,400,000	7.5%	9.3%	2.1%
Aid to ESU's	14,791,327	14,051,761	14,051,761	(739,566)	-5.0%	0	0.0%	-2.5%	0.4%
Aid to Cities	10,964,566	0	0	(10,964,566)	-100.0%	0	0.0%	-100.0%	0.0%
Aid to Counties programs	9,659,932	0	0	(9,659,932)	-100.0%	0	0.0%	-100.0%	0.0%
High ability learner programs	2,175,673	0	0	(2,175,673)	-100.0%	0	0.0%	-100.0%	0.0%
Early Childhood programs	3,365,962	0	0	(3,365,962)	-100.0%	0	0.0%	-100.0%	0.0%
Other Aid to Local Govt	16,692,622	11,251,587	11,060,037	(5,441,035)	-32.6%	(191,550)	-1.7%	-18.6%	0.3%
Total-GF Aid to Local Govt	1,191,036,509	1,173,944,302	1,240,230,706	(17,092,207)	-1.4%	66,286,404	5.6%	2.0%	33.8%
<u>Capital Construction</u>	13,802,233	14,027,233	14,602,233	225,000	1.6%	575,000	4.1%	2.9%	0.4%
<u>Total General Funds</u>	3,405,101,292	3,468,389,234	3,590,831,179	63,287,942	1.9%	122,441,945	3.5%	2.7%	100.0%

General Fund Significant Budget Items

Amounts shown are \$ change from FY11 base year	Total Per 2011 Session		
	FY2011-12	FY2012-13	Two Yr total
1 <u>SIGNIFICANT INCREASES:</u>			
2 Replace use of ARRA enhanced FMAP, FFP, and Child Care	92,482,483	92,482,483	184,964,966
3 TEEOSA Aid to Schools (General Funds only)	7,954,527	67,920,359	75,874,886
4 Medicaid (exclude replace ARRA FMAP, 2012 FMAP, provider rate cut)	16,151,098	39,422,625	55,573,723
5 Reduced 2012 federal Medicaid match rate FMAP	26,288,574	35,444,424	61,732,998
6 ARRA General Stabilization, offset Gen Funds (DCS)	17,000,000	17,000,000	34,000,000
7 Homestead Exemption (net)	7,300,000	12,700,000	20,000,000
8 Salaries (Agencies + Higher Ed)	1,830,102	16,674,822	18,504,924
9 Business Innovation Act (net)	5,454,078	5,454,078	10,908,156
10 Juvenile detention costs (HHS)	5,000,000	5,000,000	10,000,000
11 Inmate per diem costs (Corrections)	1,507,959	2,568,600	4,076,559
12 Developmental Disability aid (other than 2012 FMAP)	1,200,000	2,200,000	3,400,000
13 Retirement, K-12 School/Judges/Patrol/Cash Balance	924,688	2,209,907	3,134,595
14 Health Care reform implementation	1,200,000	1,800,000	3,000,000
15 IS&T Medicaid Project Portfolio (HHS)	1,500,000	1,500,000	3,000,000
16 General Operating inflation (State Agencies)	403,997	774,958	1,178,955
17 Community Colleges	0	1,112,122	1,112,122
18 Capital Construction	225,000	800,000	1,025,000
19 Subtotal-Increases Listed	186,422,506	305,064,378	491,486,884
20 <u>SIGNIFICANT REDUCTIONS:</u>			
21 Agency operations reductions	(32,631,862)	(34,941,677)	(67,573,539)
22 BSDC contingency, resumption of federal funding	(24,477,558)	(24,477,558)	(48,955,116)
23 HHS Provider rate reduction	(14,656,736)	(14,656,736)	(29,313,472)
24 Aid to Cities	(10,964,566)	(10,964,566)	(21,929,132)
25 Public Assistance (exclude replace ARRA, 2012 FMAP)	(13,179,014)	(9,450,789)	(22,629,803)
26 Aid to Counties	(9,659,932)	(9,659,932)	(19,319,864)
27 Funds shifts (HHS)	(6,400,000)	(6,400,000)	(12,800,000)
28 Early Childhood program (shift to Ed Innovation Fund)	(3,365,962)	(3,365,962)	(6,731,924)
29 High Ability Learners Aid (shift to Ed Innovation Fund)	(2,175,673)	(2,715,673)	(4,891,346)
30 Aid to NRD's	(1,436,069)	(1,436,069)	(2,872,138)
31 Childrens Health Insurance (exclude 2012 FMAP, provider rate cut)	(2,850,212)	10,667	(2,839,545)
32 Superfund cleanup	(1,166,600)	(1,358,150)	(2,524,750)
33 Continued phaseout of county assessor takeover (Revenue)	(616,540)	(1,233,080)	(1,849,620)
34 Aid to ESU's	(739,566)	(739,566)	(1,479,132)
35 Behavioral health aid (other than 2012 FMAP, provider rate cut)	(265,000)	(265,000)	(530,000)
36 Subtotal-Reductions Listed	(124,585,290)	(121,654,091)	(246,239,381)
37 <u>OTHER NOT LISTED (NET)</u>	1,450,726	2,319,600	3,770,326
38 <u>TOTAL GENERAL FUND CHANGE</u>	63,287,942	185,729,887	249,017,829

General Fund Revenue Bills - 2011 Session

	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-45
LB 84 Build Nebraska Act, highway system	0	0	0	(69,297,000)	(71,822,000)
LB 135 Change date, remitting certain funds to DMV	0	(1,238)	(1,650)	(1,650)	(1,650)
LB 158 Change drivers license exam/issuance provisions	0	2,475	3,300	3,300	3,300
LB 165 Municipal Telecomm Service Occupation Tax Act	0	0	(14,000)	(35,000)	(36,000)
LB 210 Misc revenue/taxation changes, filing dates	0	394,000	591,000	591,000	591,000
LB 252 Sales tax exempt, Wyuka Cemetary	0	(33,000)	(33,000)	(33,000)	(33,000)
LB 286 Shipping license fee, winery and grape promotion	0	(22,000)	(132,000)	(132,000)	(132,000)
LB 345 Small Business Innovation Act	0	200,000	200,000	0	0
LB 385 Suspend / reduce low-income energy conservation act	0	4,652,000	4,652,000	4,652,000	4,402,000
LB 389 Angel Investment Tax Credit Act	0	(2,063,000)	0	0	0
LB 407 Liquor Control Act, mail/electronic delivery of notices	0	7,055	0	0	0
LB 667 Multiple DUI related changes	0	(10,000)	(20,000)	(20,000)	(20,000)
<i>Subtotal - Revenue Bills (to incorporate into the forecast)</i>	0	3,126,292	5,245,650	(64,272,350)	(67,048,350)
LB 229 Financing sources, Water Resources Cash Fund	0	(600,000)	(600,000)	(600,000)	(600,000)
<i>Subtotal - Revenue Bills (show as GF Transfer-Out)</i>	0	(600,000)	(600,000)	(600,000)	(600,000)
Total-Revenue Bills Enacted	0	2,526,292	4,645,650	(64,872,350)	(67,648,350)

General Fund Appropriations Bills - 2011 Session

	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-45
LB 210 Misc revenue/taxation changes, filing dates	0	37,000	0	0	0
LB 345 Small Business Innovation Act	0	200,000	200,000	0	0
LB 382 Change contribution rates, retirement plans	0	628,798	628,798	628,798	628,798
LB 384 Eliminate a TERC commissioner	0	(74,515)	(99,354)	(99,354)	(99,354)
LB 387 Business Innovation Act	0	5,564,078	5,564,078	5,564,078	5,564,078
LB 389 Angel Investment Tax Credit Act	0	145,500	83,500	83,500	83,500
LB 390 Changes, community corrections and Crime Comm.	0	(31,000)	(31,005)	(31,005)	(31,005)
LB 549 Nebraska Youth Conservation Program	0	Cash	Cash	???	???
LB 121 Eiminate Fire Marshal tracking duties, VERRRA	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
LB 191 Changes, sentence reductions and good time	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
LB 235 Revise TEEOSA school aid formula	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
LB 259 Repeal Light-Density Rail Line Assistance Act	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
LB 333 Change allocation, Education Innovation Fund	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
LB 334 Eliminate Higher ed mandates, optometry assistance	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
LB 383 Eliminate state aid, cities, counties, and NRD's	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
LB 465 Eliminate certain public assist benefits, non-US citizens	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
LB 464 Change child care reimbursement provisions	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
LB 468 Change reporting, medical assistance program	0	In mainline bill	In mainline bill	In mainline bill	In mainline bill
<i>Subtotal-"A" Bills</i>	0	6,469,861	6,346,017	6,146,017	6,146,017
LB 374 Mainline Budget Bill	0	3,424,033,488	3,545,974,023	3,803,095,913	3,953,890,972
LB 375 Legislator Salaries	0	632,982	632,982	632,982	632,982
LB 376 Constitutional Officers Salaries	0	23,225,670	23,275,924	23,275,924	23,275,924
LB 377 Capital Construction	0	14,027,233	14,602,233	13,425,000	12,925,000
LB 373 Deficits	(27,202,366)	0	0	0	0
LB 585 State Claims	1,702,254	0	0	0	0
<i>Subtotal-Mainline Bills</i>	(25,500,112)	3,461,919,373	3,584,485,162	3,840,429,819	3,990,724,878
Total-Appropriations Bills (General Funds)	(25,500,112)	3,468,389,234	3,590,831,179	3,846,575,836	3,996,870,895

General Fund Revenues (April 2011 Forecasts)

	NEFAB FY2010-11	NEFAB FY2011-12	NEFAB FY2012-13	LFO Prelim FY2013-14	LFO Prelim FY2014-15
Actual/Forecast					
Sales and Use Tax	1,343,000,000	1,425,000,000	1,480,000,000	1,550,000,000	1,620,000,000
Individual Income Tax	1,705,000,000	1,760,000,000	1,840,000,000	1,962,000,000	2,072,000,000
Corporate Income Tax	158,000,000	200,000,000	205,000,000	213,000,000	220,000,000
Miscellaneous receipts	231,000,000	165,000,000	155,000,000	178,000,000	175,000,000
Total General Fund Revenues	3,437,000,000	3,550,000,000	3,680,000,000	3,903,000,000	4,087,000,000
Adjusted Growth					
Total General Fund Revenues	7.9%	4.3%	3.5%	4.4%	4.4%
Five Yr Average	2.4%	--	1.2%	--	4.9%

General Fund Transfers-Out

	Per 2011 Session			Following Biennium	
	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15
Ethanol Credits (EPIC Fund)	(5,500,000)	(6,300,000)	0	0	0
Property Tax Credit Fund	(112,000,000)	(110,000,000)	(110,000,000)	(115,000,000)	(115,000,000)
Water Resources Cash Fund	(2,700,000)	(2,700,000)	(2,700,000)	(2,700,000)	(2,700,000)
Cultural Preservation Endowment Fund	(500,000)	0	0	(500,000)	(500,000)
Indian Affairs, state assistance (LB1002-2010)	(25,000)	0	0	0	0
University Innovation Campus (through NCCF)	0	(25,000,000)	0	0	0
Total-General Fund Transfers-Out	(120,725,000)	(144,000,000)	(112,700,000)	(118,200,000)	(118,200,000)

General Fund Transfers-In

	Actual (1) FY2010-11	Per 2011 Session		Following Biennium	
	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15
Securities Act Cash Fund	37,250,000	19,000,000	19,000,000	0	0
Tobacco Products Admin Cash Fund	7,500,000	7,000,000	7,000,000	0	0
Dept of Insurance Cash Fund	11,500,000	6,000,000	6,000,000	0	0
Health and Human Services Cash Fund	2,559,140	3,400,000	0	0	0
Dept of Motor Vehicles Cash Fund	328,407	1,000,000	1,000,000	0	0
Life Insurance Demutualization Trust Fund	0	1,000,000	0	0	0
Mutual Finance Assistance Fund	0	300,000	300,000	0	0
Local Civic, Cultural and Convention Center Fund	0	75,000	75,000	0	0
Motorcycle Safety Education Fund	0	197,500	0	0	0
Charitable Gaming Oper Fund	366,817	0	0	0	0
Waste Reduction and /Recycling Incentive Fund	1,517,501	0	0	0	0
Workers Comp Cash Fund	1,000,000	0	0	0	0
Game & Parks Recreation Road Fund	1,064,006	0	0	0	0
HHS Professional & Occupational Credentialing	258,672	0	0	0	0
Property Assessment Division Cash Fund	1,000,000	0	0	0	0
State Patrol Carrier Enforcement Fund	459,035	0	0	0	0
Nebr Outdoor Recreation & Development (NORDA)	1,064,007	0	0	0	0
Supreme Court Automation Cash Fund	201,502	0	0	0	0
Probation Program Cash Fund	479,572	0	0	0	0
Dept of Natural Resources (7 different funds)	297,205	0	0	0	0
Secretary of State (5 cash funds)	221,415	0	0	0	0
Fire Marshal (3 cash funds)	85,144	0	0	0	0
DEQ Livestock Waste Management Cash Fund	100,000	0	0	0	0
Commission on Public Advocacy Cash Fund	230,000	0	0	0	0
Electrical Board Cash Fund	203,396	0	0	0	0
Engineers and Architects Regulation Fund	39,745	0	0	0	0
Affordable Housing Trust Fund	1,609,000	0	0	0	0
Other 2009 SS lapses (89 funds from 46 agencies)	2,823,536	0	0	0	0
Total General Fund Transfers-In	72,158,100	37,972,500	33,375,000	0	0

(1) Enacted in the 2009, 2009 Spec Session and 2010 Session and are already included in the revenue forecast

General Fund Appropriation by Agency

	Type	Current Yr FY2010*11	Enacted FY2011-12	Enacted FY2012-13	FY12 vs Prior Yr		FY13 vs Prior Yr	
					\$ Chnge	% Chnge	\$ Chnge	% Chnge
#03 Legislative Council	Oper	17,550,553	17,729,162	17,977,091	178,609	1.0%	247,929	1.4%
#03 Legislative Council	Total	17,550,553	17,729,162	17,977,091	178,609	1.0%	247,929	1.4%
#05 Supreme Court	Oper	70,264,041	74,874,064	75,654,066	4,610,023	6.6%	780,002	1.0%
#05 Supreme Court	Total	70,264,041	74,874,064	75,654,066	4,610,023	6.6%	780,002	1.0%
#07 Governor	Oper	1,636,049	1,631,635	1,652,727	(4,414)	-0.3%	21,092	1.3%
#07 Governor	Total	1,636,049	1,631,635	1,652,727	(4,414)	-0.3%	21,092	1.3%
#08 Lt. Governor	Oper	143,285	143,423	143,610	138	0.1%	187	0.1%
#08 Lt. Governor	Total	143,285	143,423	143,610	138	0.1%	187	0.1%
#09 Secretary of State	Oper	448,368	442,212	444,708	(6,156)	-1.4%	2,496	0.6%
#09 Secretary of State	Total	448,368	442,212	444,708	(6,156)	-1.4%	2,496	0.6%
#10 State Auditor	Oper	2,343,098	2,147,685	2,184,391	(195,413)	-8.3%	36,706	1.7%
#10 State Auditor	Total	2,343,098	2,147,685	2,184,391	(195,413)	-8.3%	36,706	1.7%
#11 Attorney General	Oper	5,943,070	7,713,160	5,795,369	1,770,090	29.8%	(1,917,791)	-24.9%
#11 Attorney General	Total	5,943,070	7,713,160	5,795,369	1,770,090	29.8%	(1,917,791)	-24.9%
#12 State Treasurer	Aid	17,023,857	0	0	(17,023,857)	-100.0%	0	na
#12 State Treasurer	Oper	1,513,782	1,387,516	1,389,129	(126,266)	-8.3%	1,613	0.1%
#12 State Treasurer	Total	18,537,639	1,387,516	1,389,129	(17,150,123)	-92.5%	1,613	0.1%
#13 Education	Aid	1,006,343,095	1,008,042,169	1,068,008,001	1,699,074	0.2%	59,965,832	5.9%
#13 Education	Oper	17,662,993	15,972,467	16,097,774	(1,690,526)	-9.6%	125,307	0.8%
#13 Education	Total	1,024,006,088	1,024,014,636	1,084,105,775	8,548	0.0%	60,091,139	5.9%
#14 Public Service Comm	Oper	2,509,079	2,334,926	2,359,563	(174,153)	-6.9%	24,637	1.1%
#14 Public Service Comm	Total	2,509,079	2,334,926	2,359,563	(174,153)	-6.9%	24,637	1.1%
#15 Parole Board	Oper	799,188	806,321	819,249	7,133	0.9%	12,928	1.6%
#15 Parole Board	Total	799,188	806,321	819,249	7,133	0.9%	12,928	1.6%
#16 Revenue	Aid	66,396,500	72,300,000	77,700,000	5,903,500	8.9%	5,400,000	7.5%
#16 Revenue	Oper	27,071,402	25,792,617	25,447,374	(1,278,785)	-4.7%	(345,243)	-1.3%
#16 Revenue	Total	93,467,902	98,092,617	103,147,374	4,624,715	4.9%	5,054,757	5.2%
#18 Agriculture	Oper	6,128,426	5,554,886	5,618,857	(573,540)	-9.4%	63,971	1.2%
#18 Agriculture	Total	6,128,426	5,554,886	5,618,857	(573,540)	-9.4%	63,971	1.2%
#21 Fire Marshal	Oper	4,293,454	3,934,637	3,991,920	(358,817)	-8.4%	57,283	1.5%
#21 Fire Marshal	Total	4,293,454	3,934,637	3,991,920	(358,817)	-8.4%	57,283	1.5%
#23 Labor	Oper	542,072	489,927	497,939	(52,145)	-9.6%	8,012	1.6%
#23 Labor	Total	542,072	489,927	497,939	(52,145)	-9.6%	8,012	1.6%
#25 HHS System	Aid	931,792,389	1,036,022,540	1,075,747,340	104,230,151	11.2%	39,724,800	3.8%
#25 HHS System	Oper	252,915,827	219,347,008	225,177,598	(33,568,819)	-13.3%	5,830,590	2.7%
#25 HHS System	Total	1,184,708,216	1,255,369,548	1,300,924,938	70,661,332	6.0%	45,555,390	3.6%
#27 Roads	Oper	2,429	0	0	(2,429)	-100.0%	0	na
#27 Roads	Total	2,429	0	0	(2,429)	-100.0%	0	na
#28 Veterans Affairs	Oper	1,115,761	1,108,586	1,127,666	(7,175)	-0.6%	19,080	1.7%
#28 Veterans Affairs	Total	1,115,761	1,108,586	1,127,666	(7,175)	-0.6%	19,080	1.7%
#29 Natural Resources	Aid	7,611,628	5,958,361	5,958,361	(1,653,267)	-21.7%	0	0.0%
#29 Natural Resources	Oper	9,304,414	10,286,686	10,397,171	982,272	10.6%	110,485	1.1%
#29 Natural Resources	Total	16,916,042	16,245,047	16,355,532	(670,995)	-4.0%	110,485	0.7%
#31 Military Dept	Aid	988,775	988,775	988,775	0	0.0%	0	0.0%
#31 Military Dept	Oper	3,695,668	3,653,446	3,687,973	(42,222)	-1.1%	34,527	0.9%
#31 Military Dept	Total	4,684,443	4,642,221	4,676,748	(42,222)	-0.9%	34,527	0.7%

		Type	Current Yr FY2010*11	Enacted FY2011-12	Enacted FY2012-13	FY12 vs Prior Yr \$ Chnge % Chnge	FY13 vs Prior Yr \$ Chnge% Chnge		
#32	Ed Lands & Funds	Oper	335,310	305,465	310,575	(29,845) -8.9%	5,110 1.7%		
#32	Ed Lands & Funds	Total	335,310	305,465	310,575	(29,845) -8.9%	5,110 1.7%		
#33	Game & Parks	Aid	44,222	42,011	42,011	(2,211) -5.0%	0 0.0%		
#33	Game & Parks	Oper	11,507,092	10,709,153	10,833,605	(797,939) -6.9%	124,452 1.2%		
#33	Game & Parks	Total	11,551,314	10,751,164	10,875,616	(800,150) -6.9%	124,452 1.2%		
#34	Library Commission	Aid	1,131,378	1,043,240	1,043,240	(88,138) -7.8%	0 0.0%		
#34	Library Commission	Oper	2,489,223	2,324,875	2,390,260	(164,348) -6.6%	65,385 2.8%		
#34	Library Commission	Total	3,620,601	3,368,115	3,433,500	(252,486) -7.0%	65,385 1.9%		
#35	Liquor Control	Oper	957,770	962,331	973,825	4,561 0.5%	11,494 1.2%		
#35	Liquor Control	Total	957,770	962,331	973,825	4,561 0.5%	11,494 1.2%		
#46	Correctional Services	Aid	3,640,210	0	0	(3,640,210)-100.0%	0 na		
#46	Correctional Services	Oper	142,575,132	156,102,931	157,059,844	13,527,799 9.5%	956,913 0.6%		
#46	Correctional Services	Total	146,215,342	156,102,931	157,059,844	9,887,589 6.8%	956,913 0.6%		
#47	NETC	Oper	9,498,750	9,499,670	9,558,708	920 0.0%	59,038 0.6%		
#47	NETC	Total	9,498,750	9,499,670	9,558,708	920 0.0%	59,038 0.6%		
#48	Coordinating Comm	Aid	6,863,406	6,918,156	6,918,156	54,750 0.8%	0 0.0%		
#48	Coordinating Comm	Oper	1,213,855	1,166,756	1,185,157	(47,099) -3.9%	18,401 1.6%		
#48	Coordinating Comm	Total	8,077,261	8,084,912	8,103,313	7,651 0.1%	18,401 0.2%		
#50	State Colleges	Oper	45,369,972	44,846,037	45,450,893	(523,935) -1.2%	604,856 1.3%		
#50	State Colleges	Total	45,369,972	44,846,037	45,450,893	(523,935) -1.2%	604,856 1.3%		
#51	University of Nebraska	Oper	494,720,104	491,278,349	497,771,940	(3,441,755) -0.7%	6,493,591 1.3%		
#51	University of Nebraska	Total	494,720,104	491,278,349	497,771,940	(3,441,755) -0.7%	6,493,591 1.3%		
#54	Historical Society	Oper	4,194,912	3,797,693	3,853,605	(397,219) -9.5%	55,912 1.5%		
#54	Historical Society	Total	4,194,912	3,797,693	3,853,605	(397,219) -9.5%	55,912 1.5%		
#64	State Patrol	Oper	55,891,491	53,690,860	54,253,448	(2,200,631) -3.9%	562,588 1.0%		
#64	State Patrol	Total	55,891,491	53,690,860	54,253,448	(2,200,631) -3.9%	562,588 1.0%		
#65	Admin Services (DAS)	Aid	0	0	0	0 na	0 na		
#65	Admin Services (DAS)	Oper	8,020,421	7,327,181	7,638,096	(693,240) -8.6%	310,915 4.2%		
#65	Admin Services (DAS)	Total	8,020,421	7,327,181	7,638,096	(693,240) -8.6%	310,915 4.2%		
#67	Equal Opportunity	Oper	1,276,113	1,152,618	1,178,277	(123,495) -9.7%	25,659 2.2%		
#67	Equal Opportunity	Total	1,276,113	1,152,618	1,178,277	(123,495) -9.7%	25,659 2.2%		
#68	Latino American Comm.	Oper	195,837	175,950	178,681	(19,887) -10.2%	2,731 1.6%		
#68	Latino American Comm.	Total	195,837	175,950	178,681	(19,887) -10.2%	2,731 1.6%		
#69	Arts Council	Aid	847,854	838,069	838,069	(9,785) -1.2%	0 0.0%		
#69	Arts Council	Oper	585,033	529,648	538,267	(55,385) -9.5%	8,619 1.6%		
#69	Arts Council	Total	1,432,887	1,367,717	1,376,336	(65,170) -4.5%	8,619 0.6%		
#70	Foster Care Review	Oper	1,357,694	1,355,920	1,379,348	(1,774) -0.1%	23,428 1.7%		
#70	Foster Care Review	Total	1,357,694	1,355,920	1,379,348	(1,774) -0.1%	23,428 1.7%		
#72	Economic Development	Aid	1,545,922	7,200,000	7,200,000	5,654,078 365.7%	0 0.0%		
#72	Economic Development	Oper	4,754,074	4,457,423	4,507,955	(296,651) -6.2%	50,532 1.1%		
#72	Economic Development	Total	6,299,996	11,657,423	11,707,955	5,357,427 85.0%	50,532 0.4%		
#76	Indian Commission	Oper	223,535	179,486	167,410	(44,049) -19.7%	(12,076) -6.7%		
#76	Indian Commission	Total	223,535	179,486	167,410	(44,049) -19.7%	(12,076) -6.7%		
#77	Industrial Relations	Oper	309,981	281,161	284,108	(28,820) -9.3%	2,947 1.0%		
#77	Industrial Relations	Total	309,981	281,161	284,108	(28,820) -9.3%	2,947 1.0%		
#78	Crime Commission	Aid	2,166,328	2,301,403	2,301,403	135,075 6.2%	0 0.0%		
#78	Crime Commission	Oper	8,722,109	3,243,305	3,272,518	(5,478,804) -62.8%	29,213 0.9%		
#78	Crime Commission	Total	10,888,437	5,544,708	5,573,921	(5,343,729) -49.1%	29,213 0.5%		
#81	Blind & Visually Impaired	Aid	176,890	176,890	176,890	0 0.0%	0 0.0%		
#81	Blind & Visually Impaired	Oper	835,295	837,324	846,113	2,029 0.2%	8,789 1.0%		
#81	Blind & Visually Impaired	Total	1,012,185	1,014,214	1,023,003	2,029 0.2%	8,789 0.9%		

			Current Yr	Enacted	Enacted	FY12 vs Prior Yr		FY13 vs Prior Yr	
			FY2010*11	FY2011-12	FY2012-13	\$ Chnge	% Chnge	\$ Chnge	% Chnge
#82	Deaf & Hard of Hearing	Oper	836,115	838,373	848,782	2,258	0.3%	10,409	1.2%
#82	Deaf & Hard of Hearing	Total	836,115	838,373	848,782	2,258	0.3%	10,409	1.2%
#83	Community Colleges	Aid	86,758,025	86,758,025	87,870,147	0	0.0%	1,112,122	1.3%
#83	Community Colleges	Total	86,758,025	86,758,025	87,870,147	0	0.0%	1,112,122	1.3%
#84	Environmental Quality	Aid	4,304,996	2,638,396	2,446,846	(1,666,600)	-38.7%	(191,550)	-7.3%
#84	Environmental Quality	Oper	3,264,821	3,279,921	3,323,012	15,100	0.5%	43,091	1.3%
#84	Environmental Quality	Total	7,569,817	5,918,317	5,769,858	(1,651,500)	-21.8%	(148,459)	-2.5%
#85	Retirement Board	Oper	27,420,010	28,344,698	29,629,917	924,688	3.4%	1,285,219	4.5%
#85	Retirement Board	Total	27,420,010	28,344,698	29,629,917	924,688	3.4%	1,285,219	4.5%
#87	Account/Disclosure	Oper	410,932	401,814	407,548	(9,118)	-2.2%	5,734	1.4%
#87	Account/Disclosure	Total	410,932	401,814	407,548	(9,118)	-2.2%	5,734	1.4%
#93	Tax Equal/Review Comm	Oper	815,044	694,660	683,640	(120,384)	-14.8%	(11,020)	-1.6%
#93	Tax Equal/Review Comm	Total	815,044	694,660	683,640	(120,384)	-14.8%	(11,020)	-1.6%
Construction-Total		Const	13,802,233	14,027,233	14,602,233	225,000	1.6%	575,000	4.1%
OPERATIONS			1,253,663,584	1,223,133,966	1,238,989,707	(30,529,618)	-2.4%	15,855,741	1.3%
STATE AID			2,137,635,475	2,231,228,035	2,337,239,239	93,592,560	4.4%	106,011,204	4.8%
CONSTRUCTION			13,802,233	14,027,233	14,602,233	225,000	1.6%	575,000	4.1%
TOTAL GENERAL FUNDS			3,405,101,292	3,468,389,234	3,590,831,179	63,287,942	1.9%	122,441,945	3.5%

General Fund State Aid

Agency / Program	Current Yr FY2010-11	Enacted FY2011-12	Enacted FY2012-13	FY12 vs Prior Yr \$ Chnge	FY12 vs Prior Yr % Chnge	FY13 vs Prior Yr \$ Chnge	FY13 vs Prior Yr % Chnge
#12 – State Treasurer							
Aid to NRD's	1,436,069	0	0	(1,436,069)	-100.0%	0	na
Aid to Cities	10,964,566	0	0	(10,964,566)	-100.0%	0	na
Aid to Counties	4,623,222	0	0	(4,623,222)	-100.0%	0	na
#13 – Education							
State Aid to Education (TEEOSA)	796,734,560	804,689,087	864,654,919	7,954,527	1.0%	59,965,832	7.5%
Special Education	184,893,842	184,893,842	184,893,842	0	0.0%	0	0.0%
Aid to ESU's	14,791,327	14,051,761	14,051,761	(739,566)	-5.0%	0	0.0%
High ability learner programs	2,175,673	0	0	(2,175,673)	-100.0%	0	na
Early Childhood program	3,365,962	0	0	(3,365,962)	-100.0%	0	na
School Lunch	392,032	392,032	392,032	0	0.0%	0	0.0%
Textbook loan program	465,500	465,500	465,500	0	0.0%	0	0.0%
School Breakfast reimbursement	427,260	453,008	453,008	25,748	6.0%	0	0.0%
Adult Education	214,664	214,664	214,664	0	0.0%	0	0.0%
Learning Communities Aid	882,275	882,275	882,275	0	0.0%	0	0.0%
Vocational Rehabilitation	2,000,000	2,000,000	2,000,000	0	0.0%	0	0.0%
#16 –Revenue							
County Property Tax Relief	1,396,500	0	0	(1,396,500)	-100.0%	0	na
Homestead Exemption	65,000,000	72,300,000	77,700,000	7,300,000	11.2%	5,400,000	7.5%
#25 –Health and Human Services							
Behavioral Health Aid	74,721,481	74,810,767	74,952,023	89,286	0.1%	141,256	0.2%
Medical student assistance/RHOP	637,086	637,086	637,086	0	0.0%	0	0.0%
Childrens Health Insurance	11,634,438	9,932,192	13,036,419	(1,702,246)	-14.6%	3,104,227	31.3%
Public Assistance	248,124,986	239,522,936	243,518,332	(8,602,050)	-3.5%	3,995,396	1.7%
Medicaid	489,426,763	599,909,134	630,241,604	110,482,371	22.6%	30,332,470	5.1%
Developmental Disabilities aid	90,573,431	94,652,981	96,804,432	4,079,550	4.5%	2,151,451	2.3%
Community health centers	3,867,394	3,767,394	3,767,394	(100,000)	-2.6%	0	0.0%
Health Aid	4,807,372	4,790,612	4,790,612	(16,760)	-0.3%	0	0.0%
Care Management	2,033,123	2,033,123	2,033,123	0	0.0%	0	0.0%
Area agencies on aging	5,966,315	5,966,315	5,966,315	0	0.0%	0	0.0%
#29 –Natural Resources							
Nebr Water Conservation Fund	2,318,036	2,318,036	2,318,036	0	0.0%	0	0.0%
Resources Development Fund	3,140,325	3,140,325	3,140,325	0	0.0%	0	0.0%
NRD Water Management grants	2,153,267	500,000	500,000	(1,653,267)	-76.8%	0	0.0%
#31 –Military Dept							
Governors Emergency Program	500,000	500,000	500,000	0	0.0%	0	0.0%
Guard tuition assistance	488,775	488,775	488,775	0	0.0%	0	0.0%
#33 –Game and Parks							
Niobrara Council	44,222	42,011	42,011	(2,211)	-5.0%	0	0.0%
Local libraries	1,131,378	1,043,240	1,043,240	(88,138)	-7.8%	0	0.0%
#46 –Correctional Services							
County jail cost reimbursement	3,640,210	0	0	(3,640,210)	-100.0%	0	na
#48 –Postsecondary Ed Coordinating Commisison							
Nebr Scholarship Program	6,418,156	6,418,156	6,418,156	0	0.0%	0	0.0%
Access College Early Scholarship	445,250	500,000	500,000	54,750	12.3%	0	0.0%
#69 –Arts Council							
Aid to arts programs	661,654	595,489	595,489	(66,165)	-10.0%	0	0.0%
Council on Humanities	186,200	167,580	167,580	(18,620)	-10.0%	0	0.0%
Managing Mainstreet	0	75,000	75,000	75,000	na	0	0.0%

Agency / Program	Current Yr FY2010-11	Enacted FY2011-12	Enacted FY2012-13	FY12 vs Prior Yr \$ Chnge	FY12 vs Prior Yr % Chnge	FY13 vs Prior Yr \$ Chnge	FY13 vs Prior Yr % Chnge
<u>#72 –Economic Development (DED)</u>							
Managing Mainstreet	93,100	0	0	(93,100)	-100.0%	0	na
Microenterprise Development Act	463,172	0	0	(463,172)	-100.0%	0	na
Ag Opportunities/Value-Added	850,000	0	0	(850,000)	-100.0%	0	na
Building Entrepreneurial Communities	139,650	0	0	(139,650)	-100.0%	0	na
Business Innovation Act	0	7,000,000	7,000,000	7,000,000	na	0	0.0%
Small Business Innovation Act	0	200,000	200,000	200,000	na	0	0.0%
<u>#78 –Crime Commission</u>							
Juvenile services grants	587,812	587,812	587,812	0	0.0%	0	0.0%
County Juvenile Services aid	1,492,500	1,477,575	1,477,575	(14,925)	-1.0%	0	0.0%
Crimestoppers program	13,457	13,457	13,457	0	0.0%	0	0.0%
Victim Witness assistance	52,559	52,559	52,559	0	0.0%	0	0.0%
Crime Victims reparations	20,000	20,000	20,000	0	0.0%	0	0.0%
Violence Prevention Grants	0	150,000	150,000	150,000	na	0	0.0%
<u>#81 –Blind & Visually Impaired</u>							
Blind rehabilitation	176,890	176,890	176,890	0	0.0%	0	0.0%
<u>#83 –Community Colleges</u>							
Aid to Community Colleges	86,758,025	86,758,025	87,870,147	0	0.0%	1,112,122	1.3%
<u>#84 –Environmental Quality (DEQ)</u>							
Superfund cleanup	1,980,000	813,400	621,850	(1,166,600)	-58.9%	(191,550)	-23.5%
Storm Water Management grants	2,324,996	1,824,996	1,824,996	(500,000)	-21.5%	0	0.0%
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Individuals/Other	946,598,966	1,057,283,733	1,097,008,533	110,684,767	11.7%	39,724,800	3.8%
Local Government	1,191,036,509	1,173,944,302	1,240,230,706	(17,092,207)	-1.4%	66,286,404	5.6%
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Total General Fund State Aid	2,137,635,475	2,231,228,035	2,337,239,239	93,592,560	4.4%	106,011,204	4.8%